

Americans Abroad Are Said to Evade Up to \$2 Billion in Taxes

By James L. Rowe Jr.

Washington Post Service

WASHINGTON — U.S. citizens living abroad are paying as much as \$2 billion a year in federal taxes, according to a report by a House of Representatives subcommittee.

In addition, the report said, U.S. citizens and businesses at home manage to dodge additional billions of dollars of tax liability by failing to report income they earn abroad — such as from interest on deposits in foreign banks or dividends on stocks they own in foreign companies.

Congressional sources said Tuesday that the tax losses from citizens residing in the United States with foreign income was likely to be greater than the amount avoided by citizens living abroad.

About 1.8 million U.S. citizens reside in foreign countries and are reported to the Internal Revenue Service in the United States with foreign income.

The number of Americans living abroad who fail to file tax returns is 12 times greater than the 5-percent

U.S. CITIZENS LIVING ABROAD FILING TAX RETURNS

SELECTED COUNTRIES 1985

COUNTRY	NUMBER OF U.S. CITIZENS	TAX RETURNS FILED	EXPECTED RETURNS
Brazil	55,000	2,012	23,100
Italy	90,000	3,831	37,800
Canada	297,000	26,395	124,700
Greece	40,800	2,186	17,100

U.S. State Department estimates

* Calculated using an expectation of 42 percent, which is the rate for citizens not living abroad

SOURCE: Subcommittee on Commerce, Consumer and Monetary Affairs of the House Committee on Government Operations

The Washington Post

and abroad had about \$9 billion in "foreign" income in 1984, according to the report. That income included about \$3 billion of which was interest and dividends. How much of the \$9 billion was taxable and how much of it was reported to tax authorities is unknown.

The Internal Revenue Service has hard-pressed to discover much of the tax cheating, in large part because it has difficulty tracing out which citizens have foreign income and how much income they earn, according to the study.

The subcommittee report recommended that the IRS make an effort to inform U.S. citizens living abroad that they are required to file

tax returns, whether or not they think they owe taxes.

As in the United States, an individual who has an annual income of less than \$3,000 is to be exempt from filing a return.

Otherwise an American overseas has to file a tax return even though the first \$80,000 of wages and sala-

ries earned abroad is not taxed. But most citizens living abroad do not file, many because they are not aware of the requirement, the report said.

It said that 250,000 citizens renew their passports abroad each year and most of them do not know of the requirement. Nearly half of those citizens who filed from abroad owed taxes last year.

The subcommittee also said that the IRS and the Treasury should take steps to increase the reports they receive from foreign tax authorities detailing income received by U.S. citizens.

According to the study, only \$336 million of the \$9 billion the Commerce Department estimated U.S. citizens earned from foreign sources was reported to the U.S. Treasury by foreign tax authorities.

Unless the Treasury and the IRS take aggressive steps to detect U.S. citizens with foreign incomes, the "world beyond our borders is going to become a giant tax haven," according to Representative Doug Barnard Jr., a Georgia Democrat and chairman of the subcommittee.

18 Nations Give Data to IRS

International Herald Tribune

WASHINGTON — Even though 34 of the 35 tax treaties that the United States has with other nations contain provisions on the exchange of information, only 18 treaty partners actually provide information to the Internal Revenue Service.

The treaty with the Soviet Union is the only one with no provision for exchanging information.

The countries that do provide information to the United States are the following:

Australia, Austria, Britain, Canada, Denmark, Finland, France, Ireland, Japan, Luxembourg, Netherlands, New Zealand, Norway, South Africa, Sweden, Switzerland, Trinidad and Tobago, and West Germany.

Canada provides the IRS with more than 90 percent of the information it receives from abroad.

Of the returns from the 18 countries, about a third are unusable for technical or mechanical reasons, such as incompatible computer programming. Of the ones that are usable, almost all reflect investment income rather than salaries or wages or pay for personal services.

Some foreign countries impose no tax or reporting requirements on deposits by foreigners in financial institutions. Without this information it would be almost impossible for the IRS to detect U.S. citizens receiving certain income from these institutions.

raw 7th Game

and Anatoli Karpis were

cent game of the world

The match is to be held in

reduced Friday.

The match is to be held in

draw through the chief

master. The champion is

use in the title game.

Jack, Karpis, and Mr. Karpis

is a knight, the first paragon

colm Pein, and Mr. Karpis

DECLINED

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

and abroad had about \$9 billion in "foreign" income in 1984, according to the report. That income included about \$3 billion of which was interest and dividends. How much of the \$9 billion was taxable and how much of it was reported to tax authorities is unknown.

The Internal Revenue Service has hard-pressed to discover much of the tax cheating, in large part because it has difficulty tracing out which citizens have foreign income and how much income they earn, according to the study.

The subcommittee report recommended that the IRS make an effort to inform U.S. citizens living abroad that they are required to file

tax returns, whether or not they think they owe taxes.

As in the United States, an individual who has an annual income of less than \$3,000 is to be exempt from filing a return.

Otherwise an American overseas has to file a tax return even though the first \$80,000 of wages and sala-

ries earned abroad is not taxed. But most citizens living abroad do not file, many because they are not aware of the requirement, the report said.

It said that 250,000 citizens renew their passports abroad each year and most of them do not know of the requirement. Nearly half of those citizens who filed from abroad owed taxes last year.

The subcommittee also said that the IRS and the Treasury should take steps to increase the reports they receive from foreign tax authorities detailing income received by U.S. citizens.

According to the study, only \$336 million of the \$9 billion the Commerce Department estimated U.S. citizens earned from foreign sources was reported to the U.S. Treasury by foreign tax authorities.

Unless the Treasury and the IRS take aggressive steps to detect U.S. citizens with foreign incomes, the "world beyond our borders is going to become a giant tax haven," according to Representative Doug Barnard Jr., a Georgia Democrat and chairman of the subcommittee.

DECLINED

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

and abroad had about \$9 billion in "foreign" income in 1984, according to the report. That income included about \$3 billion of which was interest and dividends. How much of the \$9 billion was taxable and how much of it was reported to tax authorities is unknown.

The Internal Revenue Service has hard-pressed to discover much of the tax cheating, in large part because it has difficulty tracing out which citizens have foreign income and how much income they earn, according to the study.

The subcommittee report recommended that the IRS make an effort to inform U.S. citizens living abroad that they are required to file

tax returns, whether or not they think they owe taxes.

As in the United States, an individual who has an annual income of less than \$3,000 is to be exempt from filing a return.

Otherwise an American overseas has to file a tax return even though the first \$80,000 of wages and sala-

ries earned abroad is not taxed. But most citizens living abroad do not file, many because they are not aware of the requirement, the report said.

It said that 250,000 citizens renew their passports abroad each year and most of them do not know of the requirement. Nearly half of those citizens who filed from abroad owed taxes last year.

The subcommittee also said that the IRS and the Treasury should take steps to increase the reports they receive from foreign tax authorities detailing income received by U.S. citizens.

According to the study, only \$336 million of the \$9 billion the Commerce Department estimated U.S. citizens earned from foreign sources was reported to the U.S. Treasury by foreign tax authorities.

Unless the Treasury and the IRS take aggressive steps to detect U.S. citizens with foreign incomes, the "world beyond our borders is going to become a giant tax haven," according to Representative Doug Barnard Jr., a Georgia Democrat and chairman of the subcommittee.

DECLINED

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

Jack, Karpis, and Mr. Karpis

TRAVEL



A replete sculpture studio at Carrara.

Carrara, Where Michelangelo Found His Purest Marble

by Susan Lunsden

CARRARA, Italy — The finest white marble in the world first appears to be snow to the unsuspecting traveler in the Apennine Alps of northwestern Tuscany. This dazzling chain of marble mountains extends for about 60 kilometers (37 miles) north and south, between the older, rounded Apennines that form Italy's backbone and the Venetian vacation coast. Softer, swifter and windier than the Umbria plains and sandy beaches, an hour's drive north from Florence or two hours south from Milan. The highest peak, at 1,895 meters (6,234 feet), Il Cavallo (the horse) serves as a navigation point. One, though, prefer to point to L'Altissimo, which, in spite of its name, is lower at 1,389 meters. Here Michelangelo used to search for the purest blocks of white marble for statues such as the "David" in the Accademia in Florence. So strong were the artist's feelings about marble (and about his rivals) that, according to legend, when he first saw Bartolomeo Ammannati's colossal statue of Neptune in the Piazza della Signoria, he cried:

"Ammannato, Ammannato
Che bel pezzo di marmo
Tu hai scaginato."

(Ammannato, Ammannato, what a beautiful piece of marble you have mined.)

This year, the quarry or *cava di Michelangelo* was reopened after a long halt, in response to a boom in marble. Carrara produces 25 percent of the world's supply of marble, and 75 percent of Italy's, about a million and a half tons a year. Now, as in Michelangelo's time, the first choice of the finest *statuario bianco* is offered to the many sculptors in the area, though the boom is primarily architectural.

The port of Luna, founded in 177 B.C. by Roman soldiers subduing the local Ligurians, originally supplied Rome and the empire with its Agnate marble. Caesar Augustus transformed Rome from a brick and wood built-up to an eternal city thanks to the durability of Carrara marble. If ancient Greece had been built of Carrara marble, say modern Carrarais, there might be more of it left standing in spite of the ravages of time and the Turks. Even the Roman slaves who quarried it had an idea of the immortality of marble. Their names — Mithras, Scipius, Nervus, even an Eros — have

been found carved on the sides of old marble and fragments of statuary that are continually being found by the quarry workers.

After the fall of the Roman Empire there was little demand for white marble and the quarries were inactive until about the eighth century, when Carrara (for means "stone" in Ligurian) was founded about seven kilometers inland from the old port of Luna, which had silted over. The Florentine Renaissance rekindled the position for marble.

Today, old Luna features a Roman archaeological museum and excavations including a forum, an amphitheater and a temple. It's not Pompeii, as its friendly custodian warned, but it's a logical place to begin a visit to Carrara.

There are three main quarries — Fantiscritti, Ravascione and Colonnata. The last, named after the slave colony there, is the most accessible to the adventurous traveler. While the Carrara tourist office offers guided tours on Wednesday and Friday mornings, until mid-September, anyone with steel nerves and a four-wheel-drive vehicle can venture up the road that starts near the Carrara train station. It is named, cynically, Via dei Martiri di Livorno ("Road of the Martyrs of Work") and has a cemetery of quarry workers along the way.

Climbing past giant, marble-laden trucks constantly braking in their descent, one begins to appreciate the hazards as well as the beauty of marble. Until recent decades, there were no vehicles to transfer the marble from the quarries — some are at 1,000 feet — down to sea level. The blocks were pushed by men and beat to the edges of the cliffs and sent crashing to the coast, where a train took them to port. If a block slipped out of control or someone was in the way, the result was not hard to imagine. Although modern machinery has greatly reduced accidents, there were six deaths in the winter of 1985 of comers who lost their grip in the exceptional cold that froze even the Arno River 120 kilometers to the south.

Once cut with thin wire hand saws, the great blocks of marble are now severed by an electric drill slicing horizontally, cooled by water mixed with special sand from nearby Torre del Lago Puccini (where the composer wrote several of his operas). The process separates one square meter of marble every two or three hours. The rapid cutting equipment developed in the 1960s is partly responsible for the boom in marble. Another reason, said Antonio Forti, whose family has been in the business for 60 years, is global disillusionment with the glass age.

Marble is a constant innkeeper from both heat and cold. Forti explained, looking out over the white moonlike landscape of the quarries. "The trouble with glass is that it's hard to control the temperature. On the south side, you boil; on the north side, you freeze, even in the summer. Marble is the second oldest building material after brick, and more solid. I think people, at least architects, are returning to these natural products."

Although Carrara marble has been used in recent buildings from Singapore to Finland, Forti seemed most proud of the new Ministry of Foreign Affairs of Saudi Arabia, built inside and out with Carrara marble. Carrara artists also do finishing work on marble from other countries, such as Portugal and Argentina.

No machine has yet been developed to detect the purest, or least breakable, veins of marble. Each company that runs a quarry on concession from the state has a *cave*, an expert foreman who by experience, luck and instinct chooses where to select and cut the marble.

Lorenzo Marchini, whose father and grandfather worked in quarries before him, compared marble to wine: There are re-

The famous statue of David.

Work goes on at the Carrara quarries which provided stone for Michelangelo; (far left) a replete sculpture studio.



The Inflight Newspaper is available on British Airways flights.

As part of its inflight service, British Airways distributes the International Herald Tribune to its passengers on most flights. So do most other airlines: some 39,000 copies of the IHT are distributed each day in the skies of Europe, Africa, the Middle East, Asia and the Americas. Which is why we have become known as "the inflight newspaper."

Be sure to ask for your copy the next time you fly.

BRITISH AIRWAYS

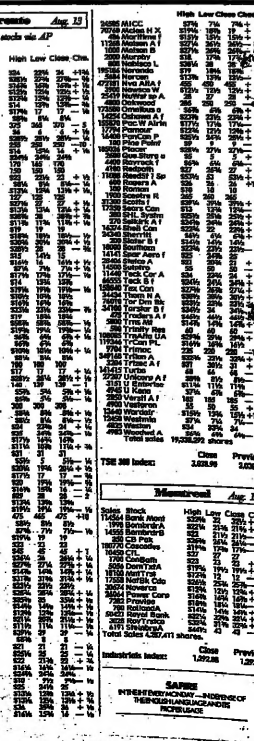
Herald Tribune

Bringing the world's most important news to the world's most important audience.

Ric McClain from Colorado at Pietrasanta.

[illegible]

New York		London		Paris		Frankfurt		Berlin		Rome		Madrid		Barcelona		Amsterdam		Brussels		Zurich		Geneva		Basel		Bern		Vienna		Stockholm		Oslo		Copenhagen		Helsinki		Tampere		Turku		Åbo		Vaasa		Uusikaupunki		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki		Jyväskylä		Tampere		Vammala		Kouvola		Lappeenranta		Rauma		Pori		Seinäjoki
----------	--	--------	--	-------	--	-----------	--	--------	--	------	--	--------	--	-----------	--	-----------	--	----------	--	--------	--	--------	--	-------	--	------	--	--------	--	-----------	--	------	--	------------	--	----------	--	---------	--	-------	--	-----	--	-------	--	--------------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------	--	-----------	--	---------	--	---------	--	---------	--	--------------	--	-------	--	------	--	-----------



By Nicholas Kenyon

Usual suspects rounded up for economics stories are not as pre-

group included some soon-to-be-famous names in early music, among them Bernard Thomas, who went on to run the London Pro Musica, and Andrew Parrott, who was a major influence.

It was 15 years ago at Oxford that Kirkby sang a lute-song, "What then is love but mourning,"

Altoir Alor/The New York Times

asked me to work with his Consort he said that he'd never heard a soprano who could match the very delicate, intimate sound of his lute. I'd began suggesting various people to him, but after hearing me in some Tavernier he decided that was the sound he wanted."

days, some of the early groups like the Consort soon seem over-cautious. It's a late-coming on our first record." Kirkby admits, "I can't bear to listen to it we were all very inexperienced and learning a lot. If

And are there the teachers of singing who respect this vocal style? Well, we could always do with more."

Nicholas Kenyon, music critic of the Observer of London and editor of Early Music, a Quarterly, wrote this article for The New York

Nicholas Kenyon, music critic of the *Observer* of London and editor of *Early Music*, a Quarterly, wrote this article for *The New York Times*.

Classified Ad Quickly and Easily
in the
NATIONAL HERALD TRIBUNE

A local HT representative with your text. You see ads immediately, and once prepayment is made within 48 hours.

\$10.60 per line per day + local taxes. There are spaces in the first line and 36 in the following 2 lines. No national Express, Dealer's Club, Eurocard, Master.

LATIN AMERICA

Buenos Aires 41 40 31
(Dept 312)
Caracas 33 25 03/33 36 66.

MIDDLE EAST

Beirut 341 457/8/9,
 Cairo: 486/56,
 Dhaka: 416535,
 Dubai: 224/61,
 Jeddah: 657-1500,
 Kuwait: 23586.
FAR EAST
 Bangkok: 390-0657,
 Hong Kong: 5-213671.

TELES
3890.
7212.
34-0888.
362-8339.

AUSTRALIA
Melbourne: 690 8233.
Sydney: 929 56 39, 957 43 20.
Perth: 729 89 23.

**REAL ESTATE
TO RENT/SHARE
HOLLAND**

FLATS /
London, Feb
7 G.
E. apart-
25/week.
53 AC890
City, West
00/month.

DUTCH HOUSING CENTRE B.V.
Deluxe rental. Volendam, 174
Amsterdam. 020-621234 or 6444.

ITALY
MILAN FURNISHED APARTMENT
let \$990 monthly. Monaco 92305238
PARIS AREA FURNISHED

APARTMENT For Rent-Paris 2 bed
rooms furnished near Eiffel Tower
FF7000/mo. US \$4151 848-1830.

CLASSIFIED

TRAVEL

HOLIDAYS & TRAVEL

FOR THE FEATURE :

TRAVEL

GREAT BRITAIN

EDEN PLAZA HOTEL, LONDON - Kensington, best situation for business and pleasure. All rooms bath/shower, TV, telephone, radio, hair-dryer, etc. Restaurant / bar / snuff / massage. Singles £41, double £52, inclusive English breakfast, service & tax. 68 Queen's Gate, London SW7 Tel. 01-273 3131

SWITZERLAND
LUCERNE, GRAND HOTEL EUROPE.
**** high class / low cost. Free parking. (041) 30 11 11, te: 7255 CH

TRAVEL

CHARTER A YACHT IN GREECE direct from largest Boat owners. Yachts, Fir Road, Ambler, PA 19002. Tel: (215) 641-6223. In Greece 22 A Thermistothos, Piraeus. Tel 4527571. Tlx 21-2000 VAL GR.

FOR THE FEATURE:
HOLIDAYS & TRAVEL
TURN TO PAGE 8

FRANCE
PARIS - From Marseilles ***NN, 16
Ave. E. Zola, 1-2-3 rooms, bath, bath,
kitchen, fridge. Tel. (1) 45 77 71 00.

EURO PLAZA HOTEL, LONDON
Kensington, best situation for business
and pleasure. All rooms bath / shower
or TV / telephone / radio / hair
dryer, etc. Restaurant / bar / music /
massage. Singles: £41, doubles: £52.
Inclusive English breakfast, service &
tax. 68 Queen's Gate, London SW7
Tel. 01. 873 0911.

SWITZERLAND
LUCERNE, GRAND HOTEL EUROPE.
**** high class / low cost. Free parking. (041) 30 11 11, te: 7255 CH

TRAVEL

CHARTER A YACHT IN GREECE direct from largest Boat owners. Yachts, Fir Road, Ambler, PA 19002. Tel: (215) 641-6223. In Greece 22 A Thermistothos, Piraeus. Tel 4527571. Tlx 21-2000 VAL GR.

FOR THE FEATURE:
HOLIDAYS & TRAVEL
TURN TO PAGE 8

FRANCE
PARIS - From Marseilles ***NN, 16
Ave. E. Zola, 1-2-3 rooms, bath, bath,
kitchen, fridge. Tel. (1) 45 77 71 00.

EURO PLAZA HOTEL, LONDON
Kensington, best situation for business
and pleasure. All rooms bath / shower
or TV / telephone / radio / hair
dryer, etc. Restaurant / bar / music /
massage. Singles: £41, doubles: £52.
Inclusive English breakfast, service &
tax. 68 Queen's Gate, London SW7
Tel. 01. 873 0911.

SWITZERLAND
LUCERNE, GRAND HOTEL EUROPE.
**** high class / low cost. Free parking. (041) 30 11 11, te: 7255 CH